

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X

-

In re
DELPHI CORPORATION, et al.,
Debtors.

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

:
:
:

----- X

**AI-SHREVEPORT, LLC'S OBJECTION TO DEBTORS'
TWENTIETH OMNIBUS OBJECTION PURSUANT TO 11 USC §502(b)
AND FED.R.BANKR.P. 3007 TO CERTAIN (A) DUPLICATE AND AMENDED
CLAIMS, (B) INSUFFICIENTLY DOCUMENTED CLAIMS, (C) CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS, (D) UNTIMELY CLAIM,
AND (E) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION,
CONSENSUALLY MODIFIED AND REDUCED TORT CLAIMS AND
LIFT STAY PROCEDURES CLAIMS SUBJECT TO MODIFICATION**

Ai-Shreveport LLC ("Ai-Shreveport"), for its Objection states as follows:

1. Delphi is objecting to Ai-Shreveport's entire proof of claim. However, the only stated reason for the objection is that the amount is not supported by the Debtors' books and records.
2. Delphi does, in fact, owe the amount as stated on Ai-Shreveport's proof of claim as shown by the document attached to Ai-Shreveport's proof of claim and voluminous supporting documents already provided to Delphi.
3. Further, Ai-Shreveport has a valid setoff claim for the entire amount stated in the proof of claim as show by the document attached to Ai-Shreveport's proof of claim and voluminous supporting documents already provided to Delphi.

4. Because the documents supporting Ai-Shreveport's proof of claim are voluminous and because Ai-Shreveport is already provided these documents to Delphi, Ai-Shreveport is not again attaching these documents to this response, but will provide the documents at Delphi's request or in advance of any evidentiary hearing.

Respectfully submitted,

SCHAFER AND WEINER, PLLC

By: /s/ Ryan Heilman
DANIEL J. WEINER (P32010)
RYAN HEILMAN (P63952)
Counsel for Ai-Shreveport, LLC
40950 Woodward Ave., Ste. 100
Bloomfield Hills, MI 48304
(248) 540-3340
rheilman@schaferandweiner.com

Dated: September 20, 2007